IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.159 OF 1996

The Commissioner of Income-tax ..Applicant.

V/s.

M/s.Pratibha of Income-tax ..Respondent.

Mr.A.S.Rao for applicant.

Mr.P.Vaidya for respondent.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 4TH APRIL, 2005.

P.C. :-

1. Heard the learned counsel for the applicant. The Tribunal has referred the question for the opinion of this Court reading as under :-

> " Whether, on the facts and in the circumstances of the case, the Tribunal was justified in holding that for the purpose of disallowance under Rule 6D the prescribed limit is to be calculated the basis of total trips carried out by a person during the previous year and not on the basis of individual trips ?"

2. The above question has already been answered by the Division Bench of this Court in the case of **C.I.T. V/s. Aarow India Ltd. [(1998) 229 I.T.R. 325 (Bom.)** in favour of the revenue and against the assessee. In this view of the matter, question stands answered accordingly for the reasons stated in the said Judgment. Reference, accordingly stands disposed of with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)